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**Haines Borough
Assembly Agenda Bill**

Agenda Bill No.: 23-1331
Assembly Meeting Date: 11/14/23

Business Item Description:	Attachments:
Subject: Determining property tax delinquency date to provide a grace period on tax payments	1. Ordinance 23-10-662
Originator: Mayor	
Originating Department: Assembly	
Date Submitted: 10/27/23	

Full Title/Motion:
Motion: Adopt Ordinance 23-10-662

Administrative Recommendation:
This ordinance is recommended by the Mayor.

Fiscal Impact:

Expenditure Required	Amount Budgeted	Appropriation Required	Projected Impact to Future Operating Budgets
\$	\$	\$	

Comprehensive Plan Consistency Review:
Comp Plan Goals/Objectives: _____
Consistent: Yes No

Summary Statement:
10/27/23 three Assembly members contacted the mayor to set special meeting dates to introduce and schedule Ordinance 23-10-662 for its first public hearing. This Ordinance is to set the delinquency date to December 31, 2023 to provide a grace period for penalties and interest on tax payments for the 2023 property tax year.

Referral:
Referred to: _____ Referral Date: _____
Recommendation: _____ Meeting Date: _____

Assembly Action:
Meeting Date(s): 11/14/23 Public Hearing Date(s): 11/8/23, 11/14/23
Postponed to Date: _____

HAINES BOROUGH, ALASKA
ORDINANCE No. 23-10-662

An Ordinance of the Haines Borough setting the date that determines delinquency for certain tax payments to December 31, 2023 in order to provide a grace period for penalties and interest on certain delinquent tax payments.

WHEREAS, for each tax year, the Haines Borough assessor is required to assess property at its full and true value as of January 1;

WHEREAS, the Haines Borough made an assessment for the 2023 tax year;

WHEREAS, the assessment of many properties generally increased;

WHEREAS, the Haines Borough received a significant number of appeals of 2023 property tax assessments, a number significantly higher than previous years, the last of which were resolved as of October 23, 2023;

WHEREAS, due to the high volume of residents affected by assessment appeals and the length of time needed to address and resolve all appeals, the Haines Borough wishes to provide an extension of the date determining delinquency for the application of penalties and interest on certain delinquent tax payments;

NOW THEREFORE BE IT ENACTED, by the Haines Borough Assembly, the following is hereby adopted by ordinance:

Section 1. Classification. This ordinance is a noncode ordinance.

Section 2. Severability. If any provision of this ordinance or any application thereof to any person or circumstance is held to be invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected thereby.

Section 3. Effective Date. This ordinance is effective upon adoption.

Section 4. Purpose. This ordinance provides a grace period for determining the delinquency of tax payments as follows:

Taxes due and payable on November 1, 2023, in accordance with HBC 3.74.030.A. shall, for the purposes of HBC 3.74.030.B and HBC 3.74.040, not be deemed delinquent if paid by December 31, 2023. For determining the delinquency of such taxes, and the imposition of penalty and interest in accordance with HBC 3.74.040, the "appropriate due date" shall, notwithstanding HBC 3.74.030.A., be December 31, 2023. No interest shall accrue, nor any penalty be imposed except upon such taxes unpaid after December 31, 2023, and any interest on such unpaid taxes imposed by HBC 3.74.040.A shall be calculated from December 31, 2023 until paid in full.

Section 5. All penalty and interest upon taxes due and payable on November 1, 2023, that was imposed or accrued prior to the effective date of this ordinance shall be waived and discharged, and penalty and interest upon such unpaid taxes, if any, shall be imposed in accordance with Section 4 of this ordinance.

ADOPTED BY A DULY CONSTITUTED QUORUM OF THE HAINES BOROUGH ASSEMBLY THIS ____ DAY OF _____, 2023.

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ATTEST:

Tom Morphet, Mayor

Alekka Fullerton, MMC, Borough Clerk

Date Introduced: 10/30/23
Date of First Public Hearing: 11/07/23
Date of Second Public Hearing: 11/08/23